



C/2024/3580

17.6.2024

**Order of the Court (Eighth Chamber) of 18 March 2024 (request for a preliminary ruling from the
Corte suprema di cassazione – Italy) – Agenzia delle Entrate v PR**

(Case C-37/23, ⁽¹⁾ Giocevi ⁽²⁾)

(Reference for a preliminary ruling – Article 99 of the Rules of Procedure of the Court of Justice – Common system of value added tax (VAT) – Directive 2006/112/EC – Articles 2, 206 and 273 – Principle of fiscal neutrality – Reduction of the VAT payable by taxable persons affected by the earthquake of 6 April 2009 in the Abruzzo region)

(C/2024/3580)

Language of the case: Italian

Referring court

Corte suprema di cassazione

Parties to the main proceedings

Appellant in the appeal on a point of law: Agenzia delle Entrate

Respondent in the appeal on a point of law: PR

Operative part of the order

Articles 2, 206 and 273 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, read in conjunction with the principle of fiscal neutrality,

must be interpreted as precluding national legislation that provides, for taxable persons affected by the earthquake that struck the region of Abruzzo (Italy), for a 60% reduction of the value added tax amount normally payable by those persons for the period from April 2009 to December 2010.

⁽¹⁾ OJ C 155, 2.5.2023.

⁽²⁾ The name of the present case is a fictitious name. It does not correspond to the real name of any of the parties to the proceedings.